



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0363-66276166

**16 Gallatin County**

**0363 Monforton Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Kris Ortmeier **Phone #:** (406) 586-1557

(Signature)

(Date)

**Chair, Board of Trustees:** Erin Cooper

(Signature)

(Date)

**County Superintendant** Laura Axtman

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
222	IMPACT FEES	LOCAL		LOCAL
229	Medicaid-Altacare Program	STATE		
250	2013 BOND SERIES ISSUE-EXPANSION PHASE 2	LOCAL		
253	2015 BOND SERIES ISSUE-EXPANSION PHASE 3	LOCAL		
280	Medicaid	STATE		State
369	Services for Significant Needs Students	STATE		State
420	Title I, Part A, Accountability	FEDERAL		84.348A
430	Title II, Part D, Ed Technology	FEDERAL		84.318
456	Resource Transfers Dist/Coops	LOCAL		Local
465	Miscellaneous State Grant	STATE		State
632	WELLNESS-FARM TO SCHOOL	LOCAL		
650	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
651	ASP/SUMMER SCHOOL	LOCAL		LOCAL

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	417,825.48	42,586.17	244,770.88	899.75
02	Taxes Receivable - Real and Personal (120-149)	29,709.64	7,260.78	2,272.12	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	447,535.12	49,846.95	247,043.00	899.75
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	29,709.64	7,260.78	2,272.12	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	108,151.59			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	309,673.89	42,586.17	244,770.88	899.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>	417,825.48	42,586.17	244,770.88	899.75
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	447,535.12	49,846.95	247,043.00	899.75

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,204.49	156,185.71	126,198.41	16,566.63
02	Taxes Receivable - Real and Personal (120-149)	4.25			647.55
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,208.74	156,185.71	126,198.41	17,214.18
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	4.25			647.55
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,204.49	156,185.71	126,198.41	16,566.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,204.49	156,185.71	126,198.41	16,566.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,208.74	156,185.71	126,198.41	17,214.18

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				15,532.54
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				15,532.54
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				15,532.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>				15,532.54
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				15,532.54

# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	259,577.39	173,504.12		1,275,632.52
02	Taxes Receivable - Real and Personal (120-149)	3,843.13			18,732.45
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	263,420.52	173,504.12		1,294,364.97
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				36,680.00
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				36,680.00
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	3,843.13			18,732.45
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	259,577.39	173,504.12		1,238,952.52
52	<b>TOTAL FUND BALANCE/EQUITY</b>	259,577.39	173,504.12		1,238,952.52
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	263,420.52	173,504.12		1,294,364.97

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,171,055.96	403,498.58		
02	Taxes Receivable - Real and Personal (120-149)		2,637.22		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,171,055.96	406,135.80		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		2,637.22		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,171,055.96	403,498.58		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,171,055.96	403,498.58		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,171,055.96	406,135.80		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			104,661.28	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			104,661.28	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			104,661.28	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			104,661.28	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			104,661.28	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103,842.02	16,357.92		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	103,842.02	16,357.92		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	103,842.02	16,357.92		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	103,842.02	16,357.92		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	103,842.02	16,357.92		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	608,668.34	629,571.10
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	118,194.47	165,583.21
1190	Penalties and Interest on Taxes	2,390.64	2,167.54
1310	Individual Tuition	5,190.00	3,500.00
1510	Interest Earnings	5,125.77	5,816.13
3110	Direct State Aid	951,892.22	1,122,114.74
3111	Quality Educator	76,810.50	88,720.50
3112	At Risk Student	4,083.32	4,008.56
3113	Indian Education For All	7,486.80	8,811.36
3114	American Indian Achievement Gap	1,400.00	1,435.00
3115	State Spec Ed Allowable Cost Pymt to Districts	55,875.75	63,806.40
3116	Data For Achievement	5,505.00	8,440.00
3118	Natural Resource Development	6,783.34	12,597.53
3120	State Guaranteed Tax Base Aid	144,150.96	218,083.68
3444	State School Block Grant	104,250.02	104,250.02
3446	SB96 Block Grant Reimbursement	10,499.66	0.00
6100	Material Prior Period Revenue Adjustments	4,153.03	3,369.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,112,459.82</b>	<b>2,442,274.96</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	1,053,230.97	1,299,235.42
		2XX	Personal Services - Employee Benefits	127,928.44	180,238.85
		3XX	Purchased Professional and Technical Services	17,976.61	15,639.90
		5XX	Other Purchased Services	2,813.99	1,475.60
		6XX	Supplies and Materials	62,474.56	75,788.87
		7XX	Property and Equipment Acquisition	107,706.69	48,199.72
		810	Dues and Fees	4,004.00	943.00
		8XX	Other Expenditures	4,900.00	6,040.00
	222X Educational Media Services				
		1XX	Personal Services - Salaries	64,871.00	66,463.00
		2XX	Personal Services - Employee Benefits	310.57	324.84
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	139.29	108.14
		3XX	Purchased Professional and Technical Services	44,042.31	180,653.53
		5XX	Other Purchased Services	14,299.90	13,346.66

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	734.53	0.00
			810 Dues and Fees	2,953.00	4,511.00
			8XX Other Expenditures	131.00	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	106,514.52	112,000.30
			2XX Personal Services - Employee Benefits	8,816.94	12,744.49
			3XX Purchased Professional and Technical Services	3,722.00	785.00
			5XX Other Purchased Services	3,018.31	1,529.80
			6XX Supplies and Materials	100.00	0.00
			810 Dues and Fees	0.00	2,350.00
			8XX Other Expenditures	200.00	0.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	39,459.01	41,234.68
			2XX Personal Services - Employee Benefits	4,927.88	5,444.54
			3XX Purchased Professional and Technical Services	712.50	847.50
			5XX Other Purchased Services	4,568.40	6,633.02
			6XX Supplies and Materials	1,633.87	2,226.05
			810 Dues and Fees	112.08	1,095.16
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	72,488.86	75,275.72
			2XX Personal Services - Employee Benefits	3,861.53	4,519.32
			3XX Purchased Professional and Technical Services	49,005.84	33,662.11
			4XX Purchased Property Services	53,708.37	77,864.05
			5XX Other Purchased Services	11,718.04	10,419.29
			6XX Supplies and Materials	48,836.10	20,105.53
			7XX Property and Equipment Acquisition	52,618.50	0.00
			810 Dues and Fees	46.00	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	225.00	0.00
			2XX Personal Services - Employee Benefits	14.71	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	72,988.26	72,854.55
			2XX Personal Services - Employee Benefits	7,521.78	11,396.19
			3XX Purchased Professional and Technical Services	80.00	500.00
			6XX Supplies and Materials	795.69	111.37
			8XX Other Expenditures	300.00	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	4,969.00	7,019.10
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	19,959.00	17,818.47





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	2,820.44	2,822.03	
			3XX Purchased Professional and Technical Services	300.00	100.00	
			5XX Other Purchased Services	78.03	0.00	
			810 Dues and Fees	0.00	225.00	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	13,600.00	17,000.00	
			2XX Personal Services - Employee Benefits	63.30	85.20	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,098,300.82</u>	<u>2,431,637.00</u>	

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance						516,238.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,442,274.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,431,637.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	108,151.59	Less Last Year	217,203.06	(4b)	-109,051.47	
						-109,051.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						417,825.48	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	166,645.74	161,510.88
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	30,727.72	42,731.65
	1190 Penalties and Interest on Taxes	654.66	567.01
	1510 Interest Earnings	335.63	403.44
	2220 County On-Schedule Trans Reimb	12,456.00	11,764.80
	3210 State On-Schedule Trans Reimb	12,456.00	11,764.80
	3444 State School Block Grant	5,860.03	5,860.03
	3446 SB96 Block Grant Reimbursement	2,496.67	0.00
	6100 Material Prior Period Revenue Adjustments	43.11	25.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>231,675.56</b>	<b>234,627.85</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	11,328.64	11,780.60
			2XX Personal Services - Employee Benefits	1,143.39	1,343.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	57,982.24	51,729.69
			2XX Personal Services - Employee Benefits	4,899.28	5,816.20
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	16,910.99	17,672.00
			2XX Personal Services - Employee Benefits	2,111.98	2,333.39
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	18,830.94	22,626.08
			2XX Personal Services - Employee Benefits	1,071.63	1,327.01
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	40,799.43	49,448.01
			2XX Personal Services - Employee Benefits	2,235.09	3,404.58
			3XX Purchased Professional and Technical Services	4,326.33	3,697.05
			4XX Purchased Property Services	15,394.53	16,912.80
			5XX Other Purchased Services	3,301.97	2,920.86
			6XX Supplies and Materials	8,793.55	6,927.14
			810 Dues and Fees	0.00	75.00
	<b>999 Undistributed</b>				
	<b>9999 Undistributed</b>				
			971 Residual Equity Transfers Out	35,000.00	40,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>224,129.99</b>	<b>238,013.41</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					46,471.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					234,627.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					238,013.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	500.00	(4b)	-500.00	
					-500.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,586.17	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	53,965.87	51,018.68
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,283.83	13,528.61
	1190 Penalties and Interest on Taxes	226.37	180.36
	1510 Interest Earnings	892.87	1,313.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>65,368.94</b>	<b>66,041.05</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					178,729.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,041.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					244,770.88	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	96.41	122.57
	1621 Lunch Sales	92,011.54	104,138.66
	4550 Federal Child Nutrition	47,885.16	51,512.87
<b>465</b>	<b>Miscellaneous State Grant</b>		
	4610 School Nutrition Equipment Assistance Grant	0.00	5,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>139,993.11</u>	<u>160,774.10</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>910</b>	<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	72,024.15	86,793.87
			2XX Personal Services - Employee Benefits	4,314.64	3,969.83
			3XX Purchased Professional and Technical Services	0.00	135.00
			5XX Other Purchased Services	189.28	431.96
			6XX Supplies and Materials	72,802.55	63,583.15
			810 Dues and Fees	285.00	465.50
<b>465</b>	<b>Miscellaneous State Grant</b>				
	<b>461</b>	<b>School Nutrition Equipment Grant</b>			
		<b>31XX</b>	<b>Food Services</b>		
			7XX Property and Equipment Acquisition	0.00	5,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>149,615.62</u>	<u>160,379.31</u>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	504.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	160,774.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	160,379.31	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	899.75	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.65	0.00
	1510 Interest Earnings	40.92	42.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41.57	42.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						5,161.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						42.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,204.49 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,003.00	1,139.32
	2240 County Retirement Distribution	275,906.90	327,349.61
	6100 Material Prior Period Revenue Adjustments	0.00	-22,707.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>276,909.90</b>	<b>305,781.22</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	165,978.47	215,842.99
	<b>221X Improvement of Instruction Services</b>				
		2XX	Personal Services - Employee Benefits	7,719.28	6,510.57
	<b>222X Educational Media Services</b>				
		2XX	Personal Services - Employee Benefits	10,325.31	10,637.91
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	1,840.09	1,925.86
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	27,865.68	28,319.20
	<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	8,857.04	9,324.96
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	12,730.69	14,991.10
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	6,405.69	7,323.23
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	13,349.69	11,236.22
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives	4,837.00	5,829.00
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	3,230.07	2,904.56
	<b>610 Adult Continuing Education Programs</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	2,201.44	2,306.50
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
		2XX	Personal Services - Employee Benefits	1,564.66	1,799.28



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	6,468.25	8,146.52	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				273,373.36	327,097.90	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					177,502.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					305,781.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					327,097.90	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					156,185.71	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
229	<b>Medicaid-Altacare Program</b>	
	3355 Medicaid - Miscellaneous	28,202.96
280	<b>Medicaid</b>	
	3357 Montana Administrative Claiming Reimbursement	9,316.27
369	<b>Services for Significant Needs Students</b>	
	3610 Services for Significant Needs Students	3,375.00
420	<b>Title I, Part A, Accountability</b>	
	4200 Title I, Part A, Improving Basic Programs	33,724.00
430	<b>Title II, Part D, Ed Technology</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	14,546.00
456	<b>Resource Transfers Dist/Coops</b>	
	5700 Resources Transferred from Other School Districts or Cooperatives	36,900.00
632	<b>WELLNESS-FARM TO SCHOOL</b>	
	1900 Other Revenue from Local Sources	3,344.00
650	<b>Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	24,196.00
651	<b>ASP/SUMMER SCHOOL</b>	
	1900 Other Revenue from Local Sources	34,122.00
	6100 Material Prior Period Revenue Adjustments	-25,163.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>162,562.24</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
229	<b>Medicaid-Altacare Program</b>				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services			28,337.61
		<b>229 Subtotal</b>			<u>28,337.61</u>
280	<b>Medicaid</b>				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			1,257.71
		<b>280 Subtotal</b>			<u>1,257.71</u>
369	<b>Services for Significant Needs Students</b>				
	361 Services for Significant Needs Students				
	1XXX Instruction				
		1XX Personal Services - Salaries			2,872.00
		2XX Personal Services - Employee Benefits			503.00
		<b>369 Subtotal</b>			<u>3,375.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
420	Title I, Part A, Accountability				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		27,991.00
			2XX Personal Services - Employee Benefits		5,733.00
			<b>420 Subtotal</b>		<b>33,724.00</b>
430	Title II, Part D, Ed Technology				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries		12,073.00
			2XX Personal Services - Employee Benefits		2,473.00
			<b>430 Subtotal</b>		<b>14,546.00</b>
456	Resource Transfers Dist/Coops				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
			1XX Personal Services - Salaries		27,862.54
			2XX Personal Services - Employee Benefits		9,037.46
			<b>456 Subtotal</b>		<b>36,900.00</b>
632	WELLNESS-FARM TO SCHOOL				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		2,460.00
			6XX Supplies and Materials		586.25
			<b>632 Subtotal</b>		<b>3,046.25</b>
650	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		21,793.63
			2XX Personal Services - Employee Benefits		2,402.37
			<b>650 Subtotal</b>		<b>24,196.00</b>
651	ASP/SUMMER SCHOOL				
	410 Miscellaneous Federal Grants Direct from Feds				
	1XXX Instruction				
			1XX Personal Services - Salaries		31,179.90
			2XX Personal Services - Employee Benefits		4,841.55
			6XX Supplies and Materials		505.30
			<b>651 Subtotal</b>		<b>36,526.75</b>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<b>181,909.32</b>



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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					145,545.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					162,562.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					181,909.32	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					126,198.41	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
229 Medicaid-Altacare Program	28,202.96	28,337.61	-134.65
280 Medicaid	9,316.27	1,257.71	8,058.56
369 Services for Significant Needs Students	3,375.00	3,375.00	0.00
420 Title I, Part A, Accountability	33,724.00	33,724.00	0.00
430 Title II, Part D, Ed Technology	14,546.00	14,546.00	0.00
456 Resource Transfers Dist/Coops	36,900.00	36,900.00	0.00
632 WELLNESS-FARM TO SCHOOL	3,344.00	3,046.25	297.75
650 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	24,196.00	24,196.00	0.00
651 ASP/SUMMER SCHOOL	8,958.01	36,526.75	-27,568.74
<b>Total</b>	<b>162,562.24</b>	<b>181,909.32</b>	<b>-19,347.08</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 0363-66276166

16 Gallatin County

0363 Monforton Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	13,715.32	13,714.04
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,509.15	3,621.08
	1190 Penalties and Interest on Taxes	53.13	47.72
	1340 Fees for Adult Education	675.00	2,488.80
	1510 Interest Earnings	100.22	111.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>17,052.82</b>	<b>19,983.58</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,355.29	15,076.52
			2XX Personal Services - Employee Benefits	1,496.15	1,571.44
			5XX Other Purchased Services	601.22	225.00
			6XX Supplies and Materials	33.98	1,396.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>16,486.64</b>	<b>18,269.00</b>

#### Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	14,852.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,983.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,269.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,566.63	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	97.22	126.67
	6100 Material Prior Period Revenue Adjustments	3,042.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,139.22</b>	<b>126.67</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance						15,405.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						126.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,532.54	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	83,968.27	79,392.55
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	16,036.84	21,088.81
	1190 Penalties and Interest on Taxes	356.18	282.87
	1510 Interest Earnings	1,495.32	1,781.83
	3281 State Technology Aid	2,192.84	2,494.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>104,049.45</b>	<b>105,040.97</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	47,446.50	39,712.50
			2XX Personal Services - Employee Benefits	4,097.11	3,201.02
			3XX Purchased Professional and Technical Services	6,182.81	6,169.88
			6XX Supplies and Materials	12,118.17	9,837.04
			7XX Property and Equipment Acquisition	3,917.18	981.89
			8XX Other Expenditures	102.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>73,863.77</b>	<b>59,902.33</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	214,438.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105,040.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,902.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	259,577.39	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	471.10	992.91
	3445 State Combined Fund School Block Grant	21,855.69	21,855.69
	3447 SB96 Combined Block Grant Reimbursement	8,347.77	0.00
	9710 Residual Equity Transfers In	35,000.00	40,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>65,674.56</b>	<b>62,848.60</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					110,655.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					62,848.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					173,504.12	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 50
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	386,252.53	432,467.46	
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	68,560.93	112,715.21	
	1190 Penalties and Interest on Taxes	1,405.37	1,439.82	
	1510 Interest Earnings	3,459.28	3,352.54	
	4100 Federal Miscellaneous Grants - Direct from Feds	177,798.60	178,757.60	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>637,476.71</u>	<u>728,732.63</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	65,000.00	143,952.51
			850 Interest on Debt	357,109.17	310,755.49
			860 Agent Fees/Issuance Costs	1,250.00	1,950.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>423,359.17</u>	<u>456,658.00</u>

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					966,877.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					728,732.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					456,658.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,238,952.52 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,945.48	2,173.17
<b>222</b>	<b>IMPACT FEES</b>		
	1920 Contributions/Donations from Private Sources	17,000.00	16,000.00
<b>250</b>	<b>2013 BOND SERIES ISSUE-EXPANSION PHASE 2</b>		
	1510 Interest Earnings	818.90	0.00
	5110 Sale of Bonds	300,000.00	0.00
<b>253</b>	<b>2015 BOND SERIES ISSUE-EXPANSION PHASE 3</b>		
	1510 Interest Earnings	0.00	21,177.20
	5110 Sale of Bonds	0.00	7,822,553.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>319,764.38</b>	<b>7,861,904.17</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
<b>222</b>	<b>IMPACT FEES</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			3XX Purchased Professional and Technical Services	0.00	160,835.59
			5XX Other Purchased Services	0.00	2,132.69
			6XX Supplies and Materials	0.00	1,420.12
			7XX Property and Equipment Acquisition	1,321.10	0.00
			8XX Other Expenditures	633.34	0.00
<b>250</b>	<b>2013 BOND SERIES ISSUE-EXPANSION PHASE 2</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			3XX Purchased Professional and Technical Services	94,323.14	12,203.59
			6XX Supplies and Materials	0.00	210.47
			7XX Property and Equipment Acquisition	2,425,112.63	42,456.29
			8XX Other Expenditures	4,813.24	428.85
<b>253</b>	<b>2015 BOND SERIES ISSUE-EXPANSION PHASE 3</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			3XX Purchased Professional and Technical Services	0.00	197,125.25
			6XX Supplies and Materials	0.00	4,610.35
			7XX Property and Equipment Acquisition	0.00	766,884.96
			8XX Other Expenditures	0.00	42,010.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,526,203.45</b>	<b>1,230,318.47</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 60**

Beginning Fund Balance					539,470.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,861,904.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,230,318.47	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,171,055.96	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	54,579.96	51,653.85
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,454.68	13,740.43
	1190 Penalties and Interest on Taxes	236.90	185.07
	1510 Interest Earnings	0.00	2,694.58
	1900 Other Revenue from Local Sources	2,076.04	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>67,347.58</b>	<b>68,273.93</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	335,224.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,273.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	403,498.58	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.58	0.00
	1700 Student Extracurricular Activity Receipts	111,399.04	116,106.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>111,401.62</u>	<u>116,106.55</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	95,743.72	91,383.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>95,743.72</u>	<u>91,383.11</u>

#### Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	79,937.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	116,106.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,383.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	104,661.28	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	46,521.89	32,177.70
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	14,387.47	27,862.54
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,018,786.94	1,173,025.21
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	25,078.64	37,878.87
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	37,435.30	39,506.95
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	2,426,433.73	809,341.25
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	63,806.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	63,806.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	21,268.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	91,881.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	91,881.21
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	72,854.55	0.00	0.00	0.00	0.00
280	1XXX	2XX	11,396.19	0.00	0.00	0.00	0.00
280	1XXX	3XX	500.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	111.37	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	7,019.10	0.00	0.00	0.00	0.00
<b>Totals</b>			91,881.21	0.00	0.00	0.00	0.00

91,881.21

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0363-66276166

**16 Gallatin County**

**0363 Monforton Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	71,694.00	0.00	34,541.00	0.00	106,235.00
Buildings	8,009,334.71	0.00	2,676,283.00	764,619.46	9,920,998.25
Machinery and Equipment	785,741.63	0.00	5,000.00	283,577.00	507,164.63
Totals at Historical Cost	8,866,770.34	0.00	2,715,824.00	1,048,196.46	10,534,397.88
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	8,866,770.34	0.00	2,715,824.00	1,048,196.46	10,534,397.88

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0363-66276166

**16 Gallatin County**

**0363 Monforton Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	15,405.87	96,992.13	0.00	0.00	112,398.00	112,398.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	15,405.87	96,992.13	0.00	0.00	112,398.00	112,398.00	0.00
<b>Bond(s)</b>							
12/17/2015	0.00	7,100,000.00	0.00	0.00	7,100,000.00	125,000.00	6,975,000.00
01/15/2002	70,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
12/18/2013	2,570,000.00	0.00	60,000.00	0.00	2,510,000.00	65,000.00	2,445,000.00
01/23/2015	300,000.00	0.00	48,952.51	0.00	251,047.49	49,252.91	201,794.58
02/08/2011	3,500,000.00	0.00	0.00	0.00	3,500,000.00	0.00	3,500,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	6,440,000.00	7,100,000.00	143,952.51	0.00	13,396,047.49	274,252.91	13,121,794.58

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0363-66276166

**16 Gallatin County**

**0363 Monforton Elem**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	0.00	268,733.55	0.00	268,733.55
Net Pension - TRS	1,664,944.00	289,746.00	0.00	1,954,690.00